

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF LOUISIANA

UNITED STATES OF AMERICA	*	DOCKET NO. 10-124
v.	*	SECTION: J
TAMARA SCOTT-LANDRY	*	
	*	
	*	

FACTUAL BASIS

Should this matter have gone to trial, the Government would have proven beyond a reasonable doubt, through testimony and tangible exhibits, including the testimony of Special Agents from the Internal Revenue Service (IRS) the following to support the allegations charged by the Government in Counts 1, 31 and 60 of the Indictment now pending against the defendant, **TAMARA SCOTT-LANDRY**, and count 1 of the Indictment now pending against the defendant, **WARREN LEBEAUF**.

On or about February 19, 2004, **TAMARA SCOTT-LANDRY**, doing business as Scott's Accounting Service, applied for and was granted Electronic Filers Identification Number (EFIN) 721208. A tax business obtains an EFIN in order to electronically prepare and transmit, via computer, tax returns to the Internal Revenue Service. An EFIN also allows a return preparer the ability to offer a variety of tax refund products including cashier's checks, prepaid cash cards, or

debit cards.

As part of her business practices, the defendant, **TAMARA SCOTT-LANDRY**, used a computer to electronically file tax returns. **TAMARA SCOTT-LANDRY's** internet service provider was Cox Communications and her Internet Protocol Address (IP) was 68.11.108.244. An IP address is a code which identifies a specific internet user. When tax returns are filed via the internet, the IRS logs the IP address used to file the return.

WARREN S. LEBEAUF, JR. and **TAMARA SCOTT-LANDRY** were married on or about April 18, 2006, and had been in a relationship for approximately four years prior to marriage. **WARREN S. LEBEAUF, JR.** was employed by the St. Charles Parish Sheriff's Office since 1989 and earned the rank of lieutenant. In his position as a St. Charles Parish Sheriff's Deputy, **WARREN S. LEBEAUF, JR.** had the ability to obtain individuals' personal information to include names, dates of birth, and social security numbers through the Louisiana Law Enforcement Telecommunications System (LLETS). The LLETS system can be accessed through a computer terminal staged at the St. Charles Parish 911 Call Center. In his position, **WARREN S. LEBEAUF, JR.** had the ability to request that the 911 call center provide him with information from the LLETS system. In order to assist the defendant, **TAMARA SCOTT-LANDRY**, **WARREN S. LEBEAUF, JR.** abused his position and exceeded his authority by collecting the personal information of individuals so that false tax returns could be filed.

Evidence would show that **SCOTT-LANDRY** provided a list of prison inmate names to **LEBEAUF**. **LEBEAUF** then had the names run through the St. Charles Parish 911 call center LLETS system. **LEBEAUF** met a 911 call center operator at a park to receive over 4,000 pages of

printouts from the LLETS system, and paid the operator \$100.

LEBEAUF then provided the printouts to **SCOTT-LANDRY** so that she could use the personal information to file fraudulent tax returns. The tax forms filed with the IRS made the returns payable to cashiers checks and stored value cards that **SCOTT-LANDRY** possessed as part of her tax-preparation business. The funds were then deposited into bank accounts controlled by **LEBEAUF** and **SCOTT-LANDRY**.

The money funded to the stored value cards was then withdrawn by **SCOTT-LANDRY** at ATM machines. In one instance, after **SCOTT-LANDRY** withdrew nearly \$26,000 in cash over a three-day period, **SCOTT-LANDRY** and **LEBEAUF** went to a Chevrolet dealership and purchased a 2004 Chevrolet Suburban with a paper bag full the cash.

At a subsequent search warrant, at **SCOTT-LANDRY's** residence, inmate names, stored value cards, and other items used in the fraud were found in the 2004 Chevrolet Suburban parked in **SCOTT-LANDRY's** driveway. During the search warrant, in the presence of almost a dozen armed IRS agents, **LEBEAUF** arrived with an unknown individual and attempted to leave with the vehicle.

Evidence would show that the tax returns were filed online with the IRS Memphis Service Center from a computer owned by **SCOTT-LANDRY** and located at her residence in the Eastern District of Louisiana. In order to complete this transaction, a wire transmission occurred between the Eastern District of Louisiana and Memphis, Tennessee. Furthermore, the names contained on the above tax returns were used without the permission of the particular individuals.

All in all, **SCOTT-LANDRY** filed tax returns fraudulently claiming approximately \$810,183.00

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Date

JON MAESTRI
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Date

JOHN-MICHAEL LAWRENCE
Counsel for Tamara Scott-Landry

Date

TAMARA SCOTT-LANDRY
Defendant

Date

PAT FANNING
Counsel for Warren Lebeauf

Date

KRISTIE HOLM
Counsel for Warren Lebeauf

Date

WARREN LEBEAUF
Defendant

Date